In large rural areas like the Island of Hawaii (big island). The only hope of broadband internet access outside of the few large towns in wireless. In possing a TAX and massive paper work on potental isp could serously hurt or stop the depeloyment of this technology. It is my understand the the universal access fee is to make services available to those that would not otherwise have it. Well taxing wireless broadband will make it unavaialable to those that would otherwise have it. That is counterproductive and lead to increase the gap between those that have broadband and those that don't in our society.